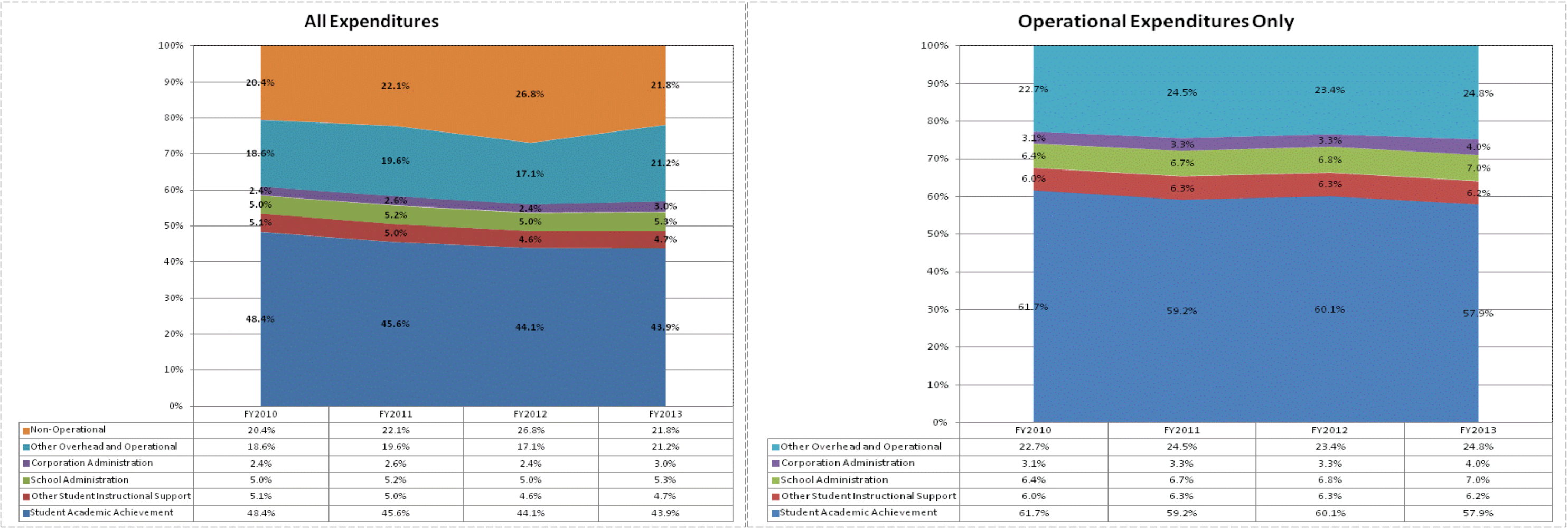


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitko Community School Corp (4455)

Whitko Community School Corp (4455)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$8,575,610	43.9%	\$10,761,740	52.2%	\$8,904,070	44.1%	\$8,308,312	43.9%
Student Instructional Support	\$1,680,639	8.6%	\$1,888,454	9.2%	\$1,944,740	9.6%	\$1,893,407	10.0%
Overhead and Operational	\$4,095,944	21.0%	\$4,002,388	19.4%	\$3,945,508	19.5%	\$4,591,946	24.3%
Nonoperational	\$5,198,472	26.6%	\$3,977,951	19.3%	\$5,413,784	26.8%	\$4,122,721	21.8%
Grand Total	\$19,550,665		\$20,630,533		\$20,208,101		\$18,916,387	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	52.5%	61.3%	53.7%	53.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitko Community School Corp (4455)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$20,738	\$0	\$323,102	\$343,474	> 500%	N/A	6%
11100 Regular Programs; Elementary	\$1,959,897	\$3,533,116	\$2,471,057	\$2,320,514	18%	-34%	-6%
11200 Regular Programs; Middle/Junior High	\$1,371,274	\$2,448,861	\$1,631,560	\$1,553,244	13%	-37%	-5%
11300 Regular Programs; High School	\$1,431,920	\$2,474,567	\$2,033,769	\$1,775,980	24%	-28%	-13%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$13,624	\$56,411	\$59,997	\$62,962	362%	12%	5%
11410 Vocational Education; Agriculture A	\$29,744	\$62,340	\$68,449	\$66,214	123%	6%	-3%
11450 Vocational Education; Consumer and Homemaking	\$40,951	\$45,272	\$65,029	\$66,403	62%	47%	2%
11470 Vocational Education; Business Education	\$52,958	\$80,781	\$46,265	\$47,943	-9%	-41%	4%
11510 Vocational Education; Cooperative Education	\$28,976	\$53,958	\$45,940	\$26,452	-9%	-51%	-42%
11590 Other Vocational Education Programs	\$723	\$0	\$0	\$0	-100%	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$1,350	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$15,836	\$30,330	\$47,349	\$25,132	59%	-17%	-47%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$12,276	\$0	N/A	N/A	-100%
12220 Mental Disabilities; Moderate Mental Disabilities	\$750	\$277	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$12,591	\$23,241	\$32,813	\$33,908	169%	46%	3%
12340 Physical Impairment; Hearing Impairment	\$482	\$0	\$0	\$0	-100%	N/A	N/A
12350 Physical Impairment; Homebound	\$1,200	\$1,288	\$2,424	\$5,004	317%	289%	106%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$8,285	\$10,537	\$12,277	-\$443	-105%	-104%	-104%
12610 Learning Disability	\$642,555	\$1,024,738	\$995,105	\$1,007,701	57%	-2%	1%
12810 Special Education Preschool	\$47,724	\$72,863	\$72,732	\$81,640	71%	12%	12%
12900 Other Special Programs	\$58,765	\$54,609	\$52,945	\$55,959	-5%	2%	6%
14100 Summer School Programs; Elementary	\$1,987	\$19,517	\$3,921	\$7,912	298%	-59%	102%
14200 Summer School Programs; Middle/Junior High School	\$8,817	\$10,828	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$31,783	\$45,504	\$30,304	\$23,759	-25%	-48%	-22%
16100 Remediation Testing	\$22,513	\$23,306	\$34,540	\$30,127	34%	29%	-13%
16200 Preventive Remediation	\$14,013	\$17,337	\$0	\$0	-100%	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$3,665	\$0	\$0	\$0	-100%	N/A	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$23,620	\$41,278	\$33,874	\$83,129	252%	101%	145%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$213,811	\$141,139	N/A	N/A	-34%
22110 Improvement of Instruction; Service Area Direction	\$14,796	\$16,171	\$10,517	\$4,436	-70%	-73%	-58%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$167,633	\$128,641	\$100,872	\$132,020	-21%	3%	31%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$3,249	\$100	N/A	N/A	-97%
22220 Library/Media Services; School Library	\$85,238	\$159,918	\$134,650	\$136,515	60%	-15%	1%
22230 Library/Media Services; Audiovisual	\$10,467	\$8,456	\$9,181	\$9,158	-13%	8%	0%
22250 Library/Media Services; Computer Assisted Instruction Services	\$33,688	\$30,603	\$44,863	\$41,909	24%	37%	-7%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$4,359	\$12,624	N/A	N/A	190%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$235,080	\$286,995	\$306,840	\$212,048	-10%	-26%	-31%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,240	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$352,514	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,747,043	\$10,761,740	\$8,904,070	\$8,308,312	23%	-23%	-7%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$120	\$0	\$0	\$0	-100%	N/A	N/A
21140 Attendance and Social Work Services; Pupil Accounting	\$2,258	\$2,826	\$6,515	\$8,189	263%	190%	26%
21220 Guidance Services; Counseling Services	\$262,249	\$426,708	\$462,251	\$468,497	79%	10%	1%
21240 Guidance Services; Information Services	\$7,583	\$6,500	\$2,988	\$0	-100%	-100%	-100%
21290 Guidance Services; Other Guidance Services	-\$4,790	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$62,828	\$97,535	\$106,432	\$95,952	53%	-2%	-10%
21390 Health Services; Other Health Services	\$21,271	\$39,222	\$271	\$82	-100%	-100%	-70%
21420 Psychological Testing	\$49,241	\$63,873	\$54,926	\$61,912	26%	-3%	13%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Whitko Community School Corp (4455)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$74,159	\$98,420	\$118,773	\$120,266	62%	22%	1%
21810 Special Education Administration; Service Area Direction	\$103,145	\$164,984	\$183,809	\$138,963	35%	-16%	-24%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$700,351	\$988,386	\$1,008,776	\$999,546	43%	1%	-1%
Student Instructional Support Total	\$1,278,416	\$1,888,454	\$1,944,740	\$1,893,407	48%	0%	-3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$11,150	\$13,697	\$11,101	\$11,611	4%	-15%	5%
23150 Board of Education; Legal Services	\$0	\$1,615	\$1,007	\$1,007	N/A	-38%	0%
23160 Board of Education; Promotion Expenses	\$1,347	\$1,698	\$1,112	\$949	-30%	-44%	-15%
23190 Board of Education; Other Governing Body Services	\$15,579	\$10,529	\$6,942	\$9,095	-42%	-14%	31%
23210 Executive Administration; Office of The Superintendent	\$283,614	\$336,521	\$332,097	\$361,603	27%	7%	9%
23220 Executive Administration; Community Relations	\$0	\$0	\$0	\$158	N/A	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$30,093	\$24,301	\$24,455	\$74,174	146%	205%	203%
25110 Fiscal Services; Office of The Business Manager	\$69,283	\$83,409	\$95,759	\$94,871	37%	14%	-1%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$478	\$2,310	\$634	\$9,422	> 500%	308%	> 500%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$1,713	N/A	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$3,092	\$7,152	\$5,044	\$4,416	43%	-38%	-12%
25750 Personnel Services; Health Services	\$4,200	\$4,200	\$4,200	\$4,200	0%	0%	0%
25790 Personnel Services; Other Professional Services	\$0	\$365	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$376	\$1,023	\$368	\$582	55%	-43%	58%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$48,983	\$87,229	\$88,876	\$94,537	93%	8%	6%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,195,702	\$1,435,830	\$1,258,739	\$1,262,730	6%	-12%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,686	\$9,051	\$0	\$1,071	-60%	-88%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,819	\$423,121	\$441,308	\$512,490	91%	21%	16%
26499 2007 Account Code - Other	\$24,802	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$115,289	\$88,242	\$92,900	\$97,137	-16%	10%	5%
27010 Student Transportation; Service Area Direction	\$11,409	\$15,491	\$12,180	\$12,088	6%	-22%	-1%
27100 Student Transportation; Vehicle Operation	\$331,425	\$394,878	\$405,584	\$412,415	24%	4%	2%
27200 Student Transportation; Monitoring Services	\$2,034	\$2,642	\$1,002	\$1,185	-42%	-55%	18%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$283,084	\$345,615	\$408,311	\$436,416	54%	26%	7%
27400 Student Transportation; Purchase of School Buses	\$221,103	\$0	\$0	\$468,438	112%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$44,825	\$28,626	\$30,253	\$32,389	-28%	13%	7%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$6,242	N/A	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$7,255	\$4,940	\$5,032	\$5,007	-31%	1%	0%
31100 Food Services Operations; Service Area Direction	\$95,066	\$124,954	\$100,125	\$94,096	-1%	-25%	-6%
31200 Food Services Operations; Food Preparation and Dispensing	\$212,302	\$227,388	\$252,856	\$248,797	17%	9%	-2%
31400 Food Services Operations; Food Purchases	\$310,330	\$325,995	\$364,724	\$329,786	6%	1%	-10%
31900 Other Food Services	\$848	\$1,566	\$900	\$3,325	292%	112%	269%
Overhead and Operational Total	\$3,594,175	\$4,002,388	\$3,945,508	\$4,591,946	28%	15%	16%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$9,603	\$0	\$2,527	\$2,251	-77%	N/A	-11%
33400 Athletic Coaches	\$131,476	\$202,897	\$186,322	\$188,647	43%	-7%	1%
33910 High School Band Uniforms	\$0	\$35	\$0	\$0	N/A	-100%	N/A
33950 Step Ahead	\$743	\$1,782	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$172,998	\$28,692	\$29,808	\$25,421	-85%	-11%	-15%
45100 Building Acquisition, Construction and Improvements	\$2,308,584	\$734,285	\$1,265,356	\$160,583	-93%	-78%	-87%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$495,669	\$0	\$0	\$0	-100%	N/A	N/A

School Corporation Expenditures by Expenditure Type
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Whitko Community School Corp (4455)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$3,846	\$3,175	\$2,581	\$0	-100%	-100%	-100%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$48,274	\$23,557	\$50,976	\$24,942	-48%	6%	-51%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$383,332	\$314,177	\$444,939	\$334,892	-13%	7%	-25%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$11,734	\$39,712	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$95,269	\$95,269	\$467,805	\$624,982	> 500%	> 500%	34%
52200 Debt Services; Interest on Debt; Temporary Loans	\$71,788	\$95,119	\$6,155	\$5,935	-92%	-94%	-4%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,338,255	\$2,439,151	\$2,957,215	\$2,755,069	106%	13%	-7%
53300 Debt Services; Lease Rental; School Buses ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A
54200 Common School Fund; Principal	\$83,000	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$100	\$100	\$100	\$0	-100%	-100%	-100%
Nonoperational Total	\$5,154,673	\$3,977,951	\$5,413,784	\$4,122,721	-20%	4%	-24%

Prorated By Fund

26491 2007 Account Code - PERF	\$53,435	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$654,233	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$44,564	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,932,450	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$12,807	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$78,870	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,776,359	\$0	\$0	\$0	N/A	N/A	N/A